

EXHIBIT 26

D'AMATO & LYNCH

GEORGE G. D'AMATO
JKE D. LYNCH (1998)
KENNETH A. SAGAT
LUKE D. LYNCH, JR.
ROBERT E. KUSHNER
RICHARD F. RUSSELL
RONALD H. ALENSTEIN
JARRY J. ARNOLD, JR.
ROBERT W. LANG
JEAL M. GLAZER
ANDREW R. SIMMONDS
OHN P. HIGGINS
THOMAS F. BREEN
WILFRED A. D'AGOSTINO, JR.
WILLIAM P. LARSEN, III
ROBERT D. LANG
DAVID A. BOYAR
MARY JO BARRY
BARBARA R. SEYMOUR
HARVEY BARRISON

WILLIAM C. BURTON
CHARLES BRANHAM
BILL V. KAKOULLIS
THOMAS W. HANLON
JOHN M. FITZSIMONS
MICHAEL L. MANIRE
KEVIN J. WINDELS
SAMUEL F. PANICCIA
ROBERT S. FRASER
STEPHEN F. WILLIG
DEBORAH M. COLLINS
NEIL R. MORRISON
PETER A. STROILI
FRANCES BUCKLEY
DAVID J. KUPFLER

LLOYD J. HERMAN
KEVIN P. CARROLL
LAURIE P. BEATUS
LIZA A. CHAFIANI

LAWYERS
70 PINE STREET
NEW YORK, N.Y. 10270-0110

TELEPHONE 212-269-0927
WWW.DAMATO-LYNCH.COM
CABLE ADDRESS
DAMCOSH
TELEX 960085 DCOS UI NYK
TELECOPIER: 212-269-3559

LONDON OFFICE
LLOYD'S
ONE LIME STREET
LONDON EC3M 7HA, ENGLAND
TELEPHONE 0207 816 5977
TELECOPIER 0207 816 7257

Direct Dial: (212) 909-2036
E-Mail: jhiggins@damato-lynch.com

JAN R. DUFFALO
JAMES E. TOLAN, II
CATHERINE L. CASAVANT
ROY CAPLINGER
ANNEMARIE J. MAZZONE
EDWARD M. ROTH
MARIA T. EHRLICH
RICHARD F. FERRIGNO
DEEANNA M. GALLA
JUDY Y. CHUNG
R. DAVID ADES
JONATHAN L. KRANZ
ARTURO M. BOUTIN
WENDY L. KALNICK

JOHN C. MUCCI FORI
MOLLY Z. BROWN
MAXINE K. NAKAMURA
GERARDO LAPETINA
LAURA S. WEINER
DAVID BERGENFELD
E. REYNOLDS WILSON
JASON B. GRANT
GAVIN J. CURLEY
BRIAN M. MARGOLIES
ASSAF RONEN
ALEXANDER M. RAZI
ANITA G. BAKER
SOTHEARY JOHNMAR
MELEENA M. DOWERS

COUNSEL

ROBERT M. MAKLA
ALBERT B. LEWIS
PETER J. THUMSER

VICTOR F. MUSTELIER
ROBERT GILROY
RICHARD G. MCGAHERN

April 5, 2007

VIA E-MAIL - MJacobson@stroock.com
Ms. Michele L. Jacobson
Stroock & Stroock & Lavan LLP
180 Maiden Lane
New York, New York 10038-4982

Re: In the Matter of the Arbitrations between Commercial Risk Reinsurance Company Limited (Bermuda) and Commercial Risk Re-Insurance Company (Vermont) and Security Insurance Company of Hartford, The Fire and Casualty Insurance Company of Connecticut and The Connecticut Indemnity Company
Our Ref. No.: 812-72904 (Non-DIG)

Dear Michelle:

Commercial Risk Reinsurance Company Limited and Commercial Risk Re-Insurance Company have appointed Peter Gentile as arbitrator for the non-DIG arbitration. We presume that Security Insurance Company of Hartford will appoint Martin Haber. If you will confirm that, we will ask Mr. Gentile to contact Mr. Haber to undertake the selection of a third arbitrator in accordance with the arbitration clauses in the treaties.

Ms. Michele L. Jacobson
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Please confirm Security's position with regard to the American Arbitration Association acting as default appointer as the treaties indicate. We will be glad to discuss the issue of affirming all of the proceedings and disclosure conducted thus far.

Very truly yours,



John P. Higgins

/lc
cc: Mr. Martin D. Haber
Mr. David Thirkill
Ms. Regan Shulman
Mr. Andrew Lewner
(via e-mail)